Phone Numbers

If you have any questions please call one of the numbers listed below.

Phoenix (602) 255-3381
From area codes 520 & 928 toll-free (800) 352-4090
Hearing impaired TDD user
Phoenix (602) 542-4021
From area codes 520 & 928 toll-free (800) 397-0256

Who Can Use Form 140ETX?

If you need to make changes to your claim once you have filed, you should file Form 140ETX, *Credit for Increased Excise Taxes Amended Claim*. File Form 140ETX only if you have already filed Form 140ET, *Credit for Increased Excise Taxes*, and you need to make changes to that form.

Do not file Form 140ETX if you claimed the credit for increased excise taxes on Forms 140, 140A, 140EZ, or 140PY. If you filed Form 140, 140A, 140EZ, or 140PY and you need to change the credit for increased excise taxes claimed on that form, file Form 140X, *Individual Amended Return*.

Do not file Form 140ETX if you claimed the credit for increased excise taxes on Form 140PTC. If you filed form 140PTC and you need to change the credit for increased excise taxes claimed on that form, file an amended Form 140PTC, *Property Tax Refund (Credit) Claim.* Be sure to check the box at the top of the return to indicate that it is an amended claim.

When Should You File an Amended Claim?

You can file Form 140ETX only after filing an original Form 140ET. You must generally file within four years from the date you filed the original claim.

Where Should You File an Amended Claim?

Complete Form 140ET and mail the completed form to:

Arizona Department of Revenue Form 140ET 1600 W. Monroe Phoenix AZ 85007-2650

If you owe money, payment is due in full at the time you file your amended claim. Please make your check payable to Arizona Department of Revenue. Be sure to enter your social security number on the front of your check.

What if a Claimant Died?

If you are a surviving spouse amending a joint claim, enter the word "Deceased" after the decedent's name. Also enter the date of death after the decedent's name. Sign your name. Write "Filing as Surviving Spouse" in the area for the deceased spouse's signature. (If someone else serves as personal representative for your spouse's estate, he or she must also sign the return.)

If a refund is due, complete Arizona Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*. Attach this form to the **front** of your amended claim.

Line-by-Line Instructions

Taxpayer Identification Number

Make sure that every return, statement, or document that you file with the department has your social security number (SSN). Make sure your SSN is clear and correct. You may be subject to a penalty if you fail to include your SSN. It may take longer to process your claim if your SSN is missing, incorrect, or unclear.

Identification Numbers for Paid Preparers

If you pay someone else to prepare your return, that person must also include an identification number where requested. A paid preparer may use any of the following.

- his or her SSN
- his or her PTIN
- the federal employer identification number for the business

A paid preparer who fails to include the proper numbers may also be subject to a penalty.

Line 1 -

Type or print your name in black or blue ink. Include your first name, middle initial, and last name. Enter your SSN in the space provided. If a joint claim, also enter your spouse's name and SSN.

Line 2 -

Print or type your address. Include your present number and street or rural route. Include your apartment number if you live in an apartment. Include your mobile home lot number if you live in a mobile home.

Line 3 -

Print or type your present city, town, or post office. Also include your state and zip code.

Filing Status Lines 4 through 7 -

Fill in the oval for the filing status you used on your original claim. Then fill in the oval for the filing status you are using on your amended claim.

Line 8 -

Enter the number of dependents claimed on your original claim. Then enter the number of dependents claimed on the amended claim.

Line 9 Dependents -

List only those people that qualify as your dependent for federal income tax purposes.

On lines 9A1 through 9A3, enter each dependent's name and social security number.

To claim a person as a dependent for federal purposes, you must meet the following 5 tests:

- 1. **Relationship Test.** The person must be either your relative or have lived in your home as a family member all year. If the person is not your relative, the relationship must not be in violation of local law.
- 2. **Joint Return Test.** If the person is married, he or she cannot file a joint federal return. But the person can file a joint federal return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.

- 3. **Citizen or Resident Test.** The person must be a U.S. citizen or resident alien, or a resident of Canada or Mexico. There is an exception for certain adopted children.
- 4. **Income Test.** The person's gross income must be less than \$3,000. But your child's gross income can be \$3,000 or more if the child was either under age 19 at the end of 2002 or under age 24 at the end of 2002 and was a student.
- 5. **Support Test.** You must have provided over half of the person's total support in 2002. But there are two exceptions to this test: one for children of divorced or separated parents and one for persons supported by two or more taxpayers.

For more information on dependents, you may want to get federal publication 501 or you may want to look at the instructions for a federal income tax return.

Lines 10 through 14 -

Complete lines 10 through 14 as instructed on the form.

Line 15 -

Use the worksheet below to figure the amount to enter on this line.

1.	Enter the total credit you received	
	from your original 2002 Form	
	140ET.	1.
2.	If this is not your first amended	
	claim, enter any additional credit	
	received from previously filed	
	amended 2002 140ET claims.	2.
3.	Add lines 1 and 2. Enter the total.	
		3.
4.	If this is not your first amended	
	claim, enter any amount of credit	
	you repaid with previously filed	
	amended 2002 140ET claims.	4.
5.	Subtract line 4 from line 3. Enter	
	the result here and on Form	
	140ETX, line 15.	5.

Line 16 -

If line 14 is larger than line 15, subtract line 15 from line 14. Enter the result.

This is the amount of additional credit you will receive as a refund if you owe no other taxes.

Line 17 -

If line 14 is less than line 15, subtract line 15 from line 14. Enter the result.

This is the amount of the credit that you must repay to the state.

Enclose your check with Form 140ETX, but do not attach your check to the Form 140ETX. Make checks payable to: Arizona Department of Revenue. Write your SSN on the check.

Before Filing

Check to make sure that your math is correct.

Sign your amended claim in the space provided on the form. If a joint claim, both spouses must sign.

Mail your claim to the address listed on page 1 of these instructions.